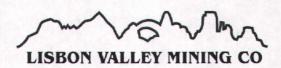
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SEP 2 8 2010
DIV. OF OIL, GAS & MINING

September 17, 2010

Paul Baker Utah Division of Oil, Gas, and Mining PO Box 145801 West North Temple, Suite 1210 Salt Lake City, UT 8411405801

Dear Mr. Baker,

In connection with the audit of our financial statements, please confirm directly to our auditors, Deloitte & Touche LLP, 299 South Main Street, Suite 1900, Salt Lake City, Utah 84111, our reclamation cost as estimated by the Utah Division of Oil, Gas, and Mining as of September 11, 2009.

Your prompt attention to this request will be appreciated. A self addressed envelope is enclosed for your reply.

Yours very truly,

Craig K. Carr Controller

The gurety tout was \$6,076,888,000 on the above date

**CONFIRMATION:** 

The account balance is \_\_\_\_\_\_ as of the date

indicated.

Date: 9/28/10

By. D. Parke